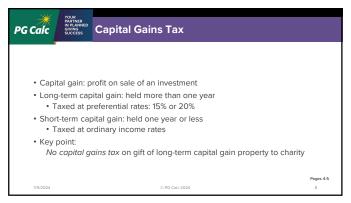
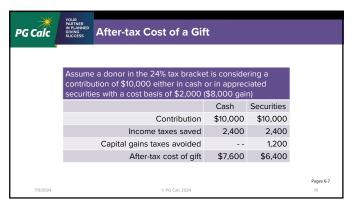
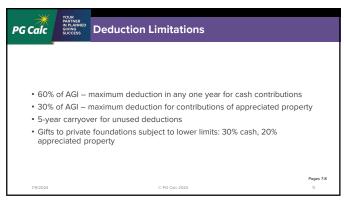


PG Calc	YOUR PARTNER IN PLANNED GIVING SUCCESS Effec	tive Tax Rate vs Mar	ginal Tax Rate						
Taxable income \$250,000, married filing jointly:									
Т	axable Income	Tax Rate	Tax Due						
th	ne first \$23,200	10%	\$2,320						
tl	he next \$71,100	12%	\$8,532						
the	next \$106,750	22%	\$23,485						
th	ne last \$28,950	24%	\$11,748						
Т	otal: \$250,000		\$46,085						
Marginal Tax Rate = 24% Effective Tax Rate = 18% (\$46k/\$250k)									
7/9/2024		© PG Calc 2024	Page 7	4					



PG Cald	YOUR PARTNER IN PLANNED GIVING SUCCESS	Amount of Deduction	
	blicly traded	d securities: average between the high and low prices on t t	he
wi	ling buyer a	sh gifts: "fair market value" – the price arrived at between a and a willing seller both having adequate knowledge etc ,000 – qualified appraisal required to determine value	
- 141	ne than \$5,	,000 – qualified appraisar required to determine value	
7/9/202	ı	© PG Cale 2024	Pages 5-6





PG Calc	YOUR PARTNER IN PLANNED GIVING SUCCESS	Quid Pro Quo Reductions			
		duction is reduced by value of goods or services <i>made</i> result of contribution			
	ies to all p efit" even	oremiums offered as a result of contribution as well as ts			
• Must	be disclo	sed in solicitation			
• Applies if goods or services are offered – whether or not they are accepted					
7/9/2024		© PG Calc 2024	Page 8		



